

EXHIBIT D

December 2006 Estate Asset Distribution Order

SO ORDERED.



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Dated: December 22, 2006

A handwritten signature in black ink, appearing to read "Redfield T. Baum, SR.", is written over a horizontal line.

REDFIELD T. BAUM, SR
U.S. Bankruptcy Judge

Attorneys for Roger W. Brown, Trustee

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ARIZONA**

In re:

REALIA, INC.,

Debtor.

(Chapter 7 Case)

No. 2-05-bk-15022-RTB

**ORDER AUTHORIZING TRUSTEE TO
MAKE DISTRIBUTION OF NET
PROCEEDS FROM SALE OF ESTATE
PROPERTY**

Upon the Trustee's Amended Second Application for Authority to Make Distribution of Net Proceeds from Sale of Estate Property ("Application") filed by Roger W. Brown, Chapter 7 Trustee, and after notice and opportunity for objection and no objections having been filed and good cause appearing therefor;

The Court has considered the Application and the file in this case, and has determined that approval is appropriate and in the best interest of the Estate.

Accordingly,

IT IS HEREBY ORDERED that the Application is approved.

IT IS FURTHER ORDERED authorizing the Trustee to disburse the net proceeds of \$257,976.34 ("Proceeds") from the sale of the property located at 1705 S. 19th Ave., Lemoore, Kings County, California, as follows:

a. Payment of the State of California Board of Equalization tax lien in the amount of

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\$38,478.80 shall be held by the Trustee, pursuant to 11 U.S.C. § 724, pending payment of administrative expenses and further order;

- b. Valley Pacific Petroleum Services in the amount of \$57,132.67;
- c. W.R. Grace & Company-Conn. in the amount of \$27,579.60, plus \$6.32 per diem, until paid in full; and
- d. The balance of the Proceeds in the approximate amount of \$134,500.00 to Mitchell Brown General Engineering, Inc.

SIGNED AND DATED ABOVE